EXHIBIT 26

EDUCATIONAL COMMISSION for FOREIGN MEDICAL GRADUATES

PHILADELPHIA OFFICE

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December 21, 2000

Memorandum

To:

File #0-553-258-5

John Akoda

From:

Bill Kelly

Today I spoke by telephone with Jim McCorkel, Ph.D., Jersey Shore Medical Center. Telephone: (732) 776-4732.

Dr. McCorkel advised that Dr. Akoda was dismissed from Jersey Shore Medical Center for the following reasons:

- Akoda used a false social security number when he applied to the hospital. He acknowledged he used the social security number of his cousin, Charles Igberase. He said his cousin (Igberase) had used Akoda's passport and visa to enter the United States, so Igberase allowed Akoda to use his social security number.
- The green card Akoda initailly had provided the hospital was inconsistent with a subsequent green card he also provided (different number, name, expiration date and date of birth).

Dr. Akoda was suspended August 29, 2000. He did not appeal. His official dismissal date was November 17, 2000.

Dr. McCorkel indicated that he hoped to provide this information in writing to ECFMG in the future, but it required approval form the hospital counsel. He also indicated that he expected to provide information to INS

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